FOR MYSORE STATE

(195) Department

1965

Cno 1960 x Mys 55

SERIES.

G.O. No.

Dated

[Despatch Abstract.]

Copy of letter No.51347 A1/55-1 dated 4-11-1955 from the Chief Engineer (Highways), Madras, to the Secretary to Government, P.W.D. Madras.

Sub: Establishment - Highways Department - Accounts ofganisation - Central compilation - Internal Audit - Proposals for recruitment, training and tests.

According to the orders of Goverrment in G.O.1183 P.W. dated 5-4-54 theSpecial Accounts Organisation forthe central compilation and internal audit of the ccounts of the Highways Departrent functioning from 1-8-47, will have to continue without any reduction in strength. The orders for the creation of the post of an Accounts Officer for the purpose, indicating generally his duties, were issued in G.O.Ms.2131 P.W. D. dated7-8-1946. The staff required to work the special scheme was sanctioned first in G.O.Ms.No.1788 P.W.D. dated 20-6-1947 and continued on a temporary basis every year subsquently Details of the accounts and audit procedure pertaining to organisation were issued in G.O.Ms.No.2586 P.W. dated 28-8-47 . Formally, the temporary posts which have been continued over 5 years may be made permanent with reference to the orders in G.O.780 Finance dated 19-7-1949. As the creation of the internal financial accounts cadre under the State Government referred to in Demi official letter No.A.C.PA 23 dated 7-5-53 to the Secretary to Government Public Works Department mentioned in G.O.Ms.No.1183 Dated 5-4-54, is not yet decided and as it is likely to affect the existing accounts organisation in the Highways Department, it is considered that the existing posts and arrangements may be continued tempo arily without being made permanent.

2. But the Account nt General, Madras wants that steps should be taken to train suitablestate personnel so that he may withdraw the deputees from his office by stages. --vide Accountant General's letter Estt. 7-73/2006 dated 15-3-1955 and this office reply thereto in Accts/MG 524 dated 28-3-55 (copies enclosed). The Accounts organisation is being manned mostly by the deputtees from the office of the A.G., Madras for the posts of 1 Accounts Officer, 2 SAS Accountants and 9 out of 14 audit upper division clerks covered by the sanction in G.O.No.680 P.W. dated 24-2-1956.

3. Hence arrangements have to be made for the recruitment training and service conditions of suitable staff to achive efficiency to replace the deputees from the office of the Accountant General, Madras. The proposals mentioned below are considered necessary forthe purpose.

i. Accounts Officer: This is under separate consideration with reference to Accountant General's letter No.7-73/512 dated 27-7-1955 and Govt. Public Works Department, Memorandum No.64198-L/55-1 dated 29-7-1955.

ii) Audit Superintendents: (a) Recruitment and Test.

Against two sanctioned posts, two SAS Accountants had been working and one was surrendered from 1-4-55. The duties attached to the posts require besides a good knowledge of the Public Works Department system of accounts, proficiency in the application of general principles of accounts and audit as applied in the office of the Accountant General with special reference to works. Hence a Divisional Accountant or an audit clerk with special training in the works audit and audit c with special training in the works audit and audit processes involved in compilation nd Broad sheets may fit in for these posts to replace the SAS Accountants from Accountant General's

Office. These two posts may therefore be treated as selection posts to be filled in by Divisional Accountants or Audit Clerks of outstanding merit and ability, subjedt to passing a special test to be conducted by the Madras Public Service Commission in the several processes of audit as applied in the Central Accounts Organisation of the Highways Department. The books prescribed for the test may be

i. The constitution of India.
ii. M.P.W.A. & D. Code (till Highways Manual is publiched)
iii. Works Audit Manual.
iv. Audit Code.
v. Audit Manual (Portion applicable to works audit Appropriation Accounts etc)
vi. Preliminary specification to the Madras Detailed standard specification andother specifications applicable to the Highways Department.

The detailed syllabus for the test will be settled in consultation with the Accountant General, Madras after receipt of orders of Government. This test may be conducted yearly so that persons of ability may qualify themselves by passing the examination to merit consideration for promotion to these posts.

(b) scale of pay: The relevant scales of pay of analogaus posts elsewhere are indicated below:-

Accountant General's SAS Accountants.
Present scale of pay 200-15-380-EB-20-500
Previous scale of pay 190-20-310-15-400(EB-355)
Secretariat Superintendent 200-20-400.
Deputy Chief Accountants in Electricity Department. 200-30/2-350.

The scale of pay for the post of Superintendent will have to be fixed so that it may provide an avenue for promotion to th e Divisional Accountants and Audit Clerks who have proved their merit and passed the prescribed test. This is analogous to the prospects available for the Divisional Accountants of Public Works Department and audit clerks of the office of the Accountant General, Madras who can pass the SAS Examination and expect promotion as SAS Accountants in the scale of 200-15-380-500. The functions attached to the posts are onerous involving responsibilities for detailed scrutiny of Highways Accounts and Internal Audit. Considering these factors, a scale of pay of Rs 190-15-235-EB-15-310-20-390 may be prescribed for the audit Superintendents of the Accounts Branch. It may also be prescribed that no increment shall be allowed to the unqualified persons appointed initially as Superintendents beyond the efficiency bar of Rs 235/- till they pass the test and that they should be reverted if they fail in three successive examinations.

iii) Upper Division Clerk: (a) Recruitment and Training.

At present there are 9 deputees from the Accountant General's office and the remaining five belong to the State Govt. Two more additiona clerks will be required for the newly created divisions, according to the proposals sent in this office letter 54771/A-1/54-4 dated 23-2-1955. Eleven State Clerks have therefore to be recruited ultimately according to existing conditions and got trained in the Accounts and Audit work of the department. The Highways Divisions are already short of experienced staff owing to formation of new divisions and deputation of men for local development and community projects and other works. The nature of work done in the central compilation and internal audit Branch is different from that of the divisions and it is considered necessary to secure persons with better basid educational qualifications for manning the central

Accounts office of the Highways Department. It is therefore suggested that direct recruitment of graduates preferably in commerce may be made for 75% of theposts, the rest being appointed by selection and transfer of suitable Upper Division Clerks with experience in accounts either from the Divisions, circle offices or from the Administrative Branch of the office of the Chief Engineer (Highways). The direct recruits as well as those recruited by transfer may be given intensive training avoiding the suggestion made by the Accountant General in his letter Estt-7-73/2006 dated 15-3-1955. The period of training may be fixed as 2 months in the works audit branch of the office of the Accountant General and four months in the central Accounts Office of the Highways Department before they are posted to relieve the staff deputed from the office of the A.G., Madras.

(b) Test: In theoffice of the Accountant General, there is a confirmation examination for clerks to test their proficiency in the work they are engaged. Asimilar "Audit and Accounts Test" to be held annually by the Madras Public Service Commission may be prescribed for the clerks in the Accounts Branch of Highways Department. Clerks appointed by transfer who fail to pass the test within two years of appointment may be reverted. Direct recruits who fail to qualify in three successive chances at the examination may be discharged. The existing clerks of the Accounts Branch who fail to pass the test within 2 years of its introduction will also be reverted. A suitable syllabus will be drawn up subsequently in consultation with the Accountant General and submitted for approval of Government.

(c) Scale of pay: The relevant scale of pay applicable to upper division clerks are given below:-

Acct. General's Office	80-5-120-EB-8-200-10/2-220.
Secretariat.	90-5-125-10-175.
Heads of Department	80-3-95-5-125.
Mufassal Upper Division Clerks	80-3-95-5-110.

The scale of pay for the uper division clerks in the Central Accounts office will have to be fixed taking into consideration the duties attached to the posts, minimum qualifications prescribed and the tests to be passed. An Upper Division Clerk, recruited from Divisions etc., by transfer and confirmed in Central Accounts office has to forgo his chances for promotion as Head Clerk and Manager of circle offices in the scale of pay of Rs 140-4-190 and Rs170-10-220 respectively. The work done in the Central compilation and internal audit branch will have to be recognised as technical requiring intimate knowledge of the intricacies of Accounts financial rules of Government and the several processes of audit of works transactions prescribed in the Audit Code and Audit Manual. It must also be sufficiently attractive to enlist for graduates by direct recruitment. Considering all these factors, the duties and responsibilities attached to the post and the test to be passed, a scale of Rs 90-3-105-EB-5-140-10-200 is suggested for the upper division clerks for approval by Government.

4. Out of the 2 SAS Accountants and 9 Upper Division Clerks of the Accountant General's Office, one SAS Accountant and one Senior Upper Division Clerk were surrendered to the office of the Accountant General Madras in April 1955 against which the Accountant General posted two Junior Upper Division Clerks. Thus theAccountant General's deputees at present are 1 SAS Accountant and 10 Upper Division Clerks. According to the scheme of withdrawal mentioned by Accountant General in Estt. 7-73/2006 dated 15-3-1955, four upper division clerks will be withdrawn by the endof 1955-56, two in 1956-57 and four clerks and 1 SAS Accountant thereafter,

The replacement of the staff from Accountant General's Office by state personnel will prove successful only if all the recruits are able to pass the prescribed tests and shoulder the work successuflly. Allowing a margin for this factor, sanction of Government is requested for the selection of six graduates this year so that they may commence training to enable the replacement of the upper division clerks of the Accountant General's Office by stages. Separate proposals will be sent, as a result of experience gained, in regard to the replacement of Accountant General's personnel that may be necessary in 1956-57.

5. The posts of audit Superintendents and Upper Division Clerks may form a separate class in the general subordinate service, appointment to the class being made by Accounts Officer (Highways) in respect of clerks and by the Chief Engineer (Highways) in respect of Audit Superintendents. Special Rules for service and amendments to classification control and appeal rules will be framed on receipt of orders of Government on the above proposals.

6. To summarise, approval of Government may kindly be accorded forthe above pr posals and for the direct recruitment of 6 graduates (preferably in commerce) for appointment in the scale of 90-3-105-5-140-10-200 for a period of six months from the date of appointment. The trainees may be grante during the period of training the minimum pay and allowances in the scale.

(TRUE COPY))

Copy of letter from the Accountant General, Madras, letter No.Estt/7-73/2006 dated 15th March 1955 to the Chief Engineer (Highways) Chepauk, Madras-5.

Sub: Establishment - Chief Engineer (Highways)-- Deputation of staff of this office.

With reference to your letter No.3459-CK/55-3 dated the 9th February 1955, requesting me to address the Comptroller and Auditor General for the continuance of t e staff of this office on de utation for another year from 1-4-55, I have to state that I have, after a discussion with your Accounts Officer, decided that the Chief Engineer should be requested to make arrangements to recruit his own staff and impart them training in the work, so that the staff of my office can be replaced at my disposal as early as possible. This policy has already been canvassed in the previous correspondence on the subject. In accordance with that policy, it is proposed to withdraw one S.A.S. Accountant and one senior upper division clerk on 1-4-55. Two more upper division clerks also may e surrerder d at the end of the year and two more in 1956-57. This office will affaord necessary help and facility for training the men recruited by you. If, meanwhile, you consider it necessary, two trained upper division clerks, recruited by me, will be made available to you, in the place of the S.A.S. Accountant and the senior upper ivision clerk, to be surrendered by you immediately.

As I propose to obtain the sanction of the comptroller and Auditor General for the continued deputation of the staff, indica ting to him the programme of withdrawal of these men by stages, I request the favour of an early concurrence.

(TRUE COPY)

Copy of Government Memorandum No.1960 XV/55-11 dated 18-4-1956 to the Chief Engineer (Highways).

Sub: Estt - Highways Department - Accounts organisation - Central compilation - Internal Audit - Proposals for recruitment, training etc. of staff.

Ref: From the C.E.(H) Lr.No.51347 A1/55-1 dt. 4-11-1955.

The C.E.(H) is informed that the scales of pay fixed for the several posts under this Govt. are entirely different from those fixed for similar posts under the Central Govt. and that therefore the scale of pay for audit superintendents cannot be fixed taking into account the scale of pay applicable to the S.A.S. Accountants of the A.G's Office. It is also not apt to compare the posts of superintendents in the Secretariat whose duties and responsibilities are different or with those of Deputy Chief Accountants in the Electricity Department which are Gazetted posts.

2. There are posts of Audit Superintendents in the L.F Audit Department and also in the Agriculture and Industries Departments. There are also the posts of Dt. Inspector of L.F. Accounts on Rs 150-10-300 and the posts of Junior and Senior Superintendents in the Madras Ministerial Service in the scale of Rs 140-190 and Rs 190-240 respectively. The C.E.(H) is requested to examine further the question of fixing the scale of pay of audit superintendents in the Highways Department taking into account the scales of pay obtaining in other Departments for similar posts and also the avenues of promotion etc. open to them and to state whether a scale of Rs 190-240 for the posts of Audit Superintendents in the Highways Department will not be sufficient. If however he considers it necessary to fix a higher scale for the posts, he is requested to explain in detail how the Highways Department accounts are in any way more complicated than those in other Departments, to justify and special treatment.

3. As regards his proposals for the selection of six graduates and to give them training so as to enable the replacement of the U.D.Clerks of the A.G's Office by stages, the C.E. is requested to stage whether any training posts should be created for the purpose or whether the proposed recruitment will be made within the sanctioned strength.

(True copy)

Copy of Memorandum No.1960 XV/55-12 P.M. dated 18-4-56. to the Accountant General, Madras.

Sub: As in 'A' above.
Ref: From the C.E.(H) Lr.No.51347 A1/55-1 dated 4-11-1955.

A copy of the letter cited is forwarded to the Accountant General, Madras for remarks with reference to the proposal of the Chief Engineer that the persons recruited for the posts of Upper Division Clerks in the Accounts Organisation may be given training for a total period of 6 months in the Accountant General's office and in the Central Accounts Office of the Highways Department

(TRUE COPY)

Copy of letter No.1960 XM/55-13 Public Works dated 25-5-56 from the Secy to the Govt., P.W.D. Madras, to the Secretary to M.P.S.C. Madras-2.

Sub: Estt - Highways Department - Accounts Organisation - Central Compilation and Internal Audit - Proposals for recruitment, training etc. of staff.

Ref: From the Chief Engineer (Highways) Lr.No.51347 A1/ 55-1 dated 4-11-1955.

I am directed to forward herewith a copy of the letter cited and to request that the views of the Commission may kindly be obtained and communicated to the Govt. at an early date on the following proposals:-

(1) The two posts of Audit Superintendents of the Accounts Organisation of the Highways Department may be treated as selection posts to be filled in by Divisional Accountants or Audit Clerks of outstanding merit and ability subject to passing a special test to be conducted by the M.P.S.C. annually in the several processes of audit as applied in the Central Accounts organisation. The detailed syllabus for the Test will be settled later in consultation with the Accountant General.

(2) Direct recruitment of graduates preferably in commerce, may be made for 75% of the posts of the Upper Division clerks, the rest being appointed by Selection and transfer of suitable U.D. Clerks with experience in accounts either from the Divisions, Circle Offices or from the administrative branch of the office of the C.E.(H). (The direct recruitment is proposed to be entrusted to the Madras Public Service Commission).

(3) An Audit and Accounts Test similar to the confirmation examination for lerks in the office of the Accountant General may be prescribed for Upper Division Clerks of the Accounts Branch of the Highways Department. The test may be held annually by the M.P.S.C. The Clerks appointed by transfer who fail to pass the test within two years of appointment will be reverted and the clerks recruited direct who fail to qualify in three successive chances at the examination will be discharged. The existing clerks of the Accounts Branch who fail to pass the test within two years of the introduction of this new scheme will also be reverted. (A suitable syllabus for the Test will be drawn up by the Chief Engineer in consultation with the Accountant General for Government's approval later).

(TRUE COPY)

copy of letter No.W.M.15-2/56-57/93 dated 30th May 1956 from the Accountant General Madras. to the Secretary to Govt., P.W.D. Madras.

Sub: Estt - Highways Department - Accounts organisation- Internal Audit - proposal for - recruitment of staff.

With reference to Govt. Memo.No.1960XM/55-12 dated 18-4-1956 I am to state that facilities will be given to the staff of the Highways Dept. deputed to this office for training in P.W.Accounts and Audit, as proposed in the Chief Engineer's letter.

In regard to the syllabus for the examination proposed for the Superintendent, Internal Audit, slight changes

appear necessary, but these will be communicated after the proposal s of the Chief Engineer are approved by Government.

(TRUE COPY)

Copy of letter No.51347/F4/55-8 dated the 16-6-1956 from the Chief Engineer (Highways), Madras to the Secretary to Govt., Madras.

Sub: Establishment - Highways Department - Accounts Organisation Central Compilation - Internal Audit proposals for recruitment training etc. of staff.

Ref: Govt. Memo.No.1960 XM/55-11 P.W. dt. 18-4-1956.

With reference to para 3 of the Govt. Memo cited above, I am to state that six training posts of upper division clerks have to be created for a period of six months in addition to the existing strength of the accounts branch of this office.

In regard to the scale of pay for the audit superintendents particulars have been called for from the Examiner Local Fund Accounts and the Directors of Agriculture and Industries with reference to the remarks of Govt. in paragraph 2 of the memo. A final reply will be sent after examing the matter on receipt of particulars, as early as possible.

(TRUE COPY)

Copy of letter No.3141-C1/56-1 dated 30-6-1956 from the Secretary, M.P.S.C., Madras-2, to the Secretary to the Govt. Madras, P.W.D. Madras.

Sub: Public Services - Highways Deptt - Accounts Organisation for central compilation and internal audit of accounts - Proposals for recruitment, training etc. of staff. Your Dept. Lr.No.1960 XM/55-13 dated 25-5-1956.

I am to say that the Commission agrees to the proposals made in the letter cited.

2. The qualification proposed to be prescribed for the post of upper division clerk in the Accouns Organisation of the Highways Department is only a degree (preferably in commerce). On the analogy o the post of Auditor for auditing the accunts of schools etc. for which the prescribed qualifiaation is a degree (vide G.O.No.2072 Education dt. 7-9-1953) - and which was classed as 'Non-Technical' (Vide G.O.No.2211 Public (Services) dt. 14-7-1955) the post of Upper Division Clerk in the Accounts Organisation of the Highways Department may be classed as 'Non-Technical" for the puppose of direct recruitment and it may like the other post be included in Group II Services and recruitment made on the results of the combined competitive examination comprising both a written test (B.A. standard) and an oral test in the shape of an interview prescribed for that Group.

(TRUE COPY)

appear necessary, but these will be communicated after the proposal s of the Chief Engineer are approved by Government.

(TRUE COPY)

Copy of letter No.51347/F4/55-8 dated the 16-6-1956 from the Chief Engineer (Highways), Madras to the Secretary to Govt., Madras.

Sub: Establishment - Highways Department - Accounts Organisation Central Compilation - Internal Audit - proposals for recruitment training etc. of staff.

Ref: Govt. Memo.No.1960 XM/55-11 P.W. dt. 18-4-1956.

With reference to para 3 of the Govt. Memo cited above, I am to state that six training posts of upper division clerks have to be created for a period of six months in addition to the existing strength of the accounts branch of this office.

In regard to the scale of pay for the audit superintendents particulars have been called for from the Examiner Local Fund Accounts and the Directors of Agriculture and Industries with reference to the remarks of Govt. in paragraph 2 of the memo. A final reply will be sent after examing the matter on receipt of particulars, as early as possible.

(TRUE COPY)

Copy of letter No.3141-C1/56-1 dated 30-6-1956 from the Secretary, M.P.S.C., Madras-2, to the Secretary to the Govt. Madras, P.W.D. Madras.

Sub: Public Services - Highways Deptt - Accounts Organisation for central compilation and internal audit of accounts - Proposals for recruitment, training etc. of staff. Your Dept. Lr.No.1960 XM/55-13 dated 25-5-1956.

I am to say that the Commission agrees to the proposals made in the letter cited.

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(TRUE COPY)

Issued as Memo.No.1960 XM/55-11 dt. 18-4-1956.
-do- 55-12 dt. 18-4-56.

NOTE FOR CIRCULATION.

The file relates to the proposals of the C.E.(H) for making arrangements for the redruitment training and service conditions of suitable staff to replace the staff now deputed from the office of the A.G., Madras, for central compilation and internal audit of accounts in the Highways Department. The proposals of the C.E.(H) have been examined in the typed notes on pp 1-3 n.f. and in the sectional notes below in consultation with Public (Ser) and Finance Depts. Further reports have been called for from the Chief Engineer (Highways) and A.G. on certain points and they are awaited---vide pp 33-35 c.f.

With reference to the following proposals of the Chief Engineer (Highways), the M.P.S.C. has to be consulted:-

(1) The two posts of Audit Superintendents of the Accounts Organisation of the Highways Department may be treated as selection posts to be filled in by Divisional Accountants or Audit Clerks of outstanding merit and ability subject to passing a special test to be donducted by the M.P.S.C. in the several process of audit as applied in the Central Accounts organisation. The test may be conducted annualy. The detailed syllabus for the Test will be settled later in consultation with the A.G.

(2) Direct recruitment of graduates preferably in commerce may be made for 75% of the posts of the upper division clerks, the rest being appointed by selection and transfer of suitable U.D.Clerks with experience in accounts either from the divisions, Circle offices or from the administrative branch of the office of the C.E.(H). (The direct recruitment is proposed to be entrusted to the Madras Public Service Commission).

(C.D.1960 XV/55)

(3) An audit and accounts Test similar to the confirmation examination for clerks in the office of the A.G. may be prescribed for u.d. clerks of the Accounts Branch of the Highways Department. The test may be held annually by the M.P.S.C. The clerks appointed by ~~transfer~~ transfer who fail to pass the test within two years of appointment will be reverted and the clerks recruited direct who fail to qualify in three successive chances at the examintion will be discharged. The existing clerks of the Accounts Branch who fail to pass the test within two years of the introduction of this new scheme will also be reverted. (A suitable syllabus for the Test will be drawn up by the C.E. in consultation with the A.G. for Government's approval later).

It is proposed with the concurrence of the Public (Services) Department, to ascertain thevieus of the M.P.S.C. on the above proposals of the Chief Engineer (Highways). A draft letter accordingly is submitted for approval. The file may be circulated to M (W) for approval of the draft letter.

Please see from page 5 ante. Draft letter is for approval.

S.K.
16-5-56

M.V. Sugavanam
17-5-56.

M.M. (Sd. Shanmugha Rajeswaran. 23-5.56.

To the M.P.S.C.Lr.No.1960 XV/55-13 dt. 25-5-1956
From the C.E.(H) No.51347/F4/55-8 dt. 16-6-1956.

Please see the letter from the C.E.(H) at p. 43 c.f. The reply of the C.E.(H) in para therein has been incorporated and further note added in the sectional notes at p. 12 which is for approval. Finance may be requested to offer their remarks. (The final reply from the C.E. referred to in para 2 on p. 43 c.f. may be awaited till 20-7-1956.

P.W.U.O.No.1960/55-15

A.J.C.O. 28-6.56 Finance.

FINANCE (EII)

(previously seen in Finance on p. 4 above).

The further notes may be perused. The remarks of this Department have been added on to p. 12 of the Sectional Notes below. After orders are passed on them, the case may be returned to P.W.D.

sd.xx
6-7-56 sd. xx

Thro Accts.

Fin.U.O.59113-EII/56-1
dt. 7-7-56.

P.W.D.(M2)

Please see the notes of Finance above and the letter from the M.P.S.C. at page 45 c.f. The Commission has agreed to the proposals made in the letter at pp 37-38 c.f. The final reply from the C.E.(H) has not yet been received. He may now be reminded. A draft Memorandum is submitted for approval.

Sd. A.J.C.
18-7-1956.

(TRUE COPY)

SUPERINTENDENT